



Updates - Questions & Answers regarding Annual Filing for Wineries

Please note: If you are filing **ANNUALLY** for calendar year 2012 (either manually or utilizing the On-Line Reporting/Payment System) complete all unreported activity for 2012 on the December 2012 report.

Manual filers mark ANNUAL in the Month Field.

On-Line Filers complete all activity on December 2012 report. All other reports for 2012 will not be accessible.

- Q) If I've requested annual filing and have been approved for the calendar year of 2012 do I need to request annual filing again for 2013, and future years considering that I still qualify?
- A) No, you do not need to contact us as long as your taxable sales in Washington do not exceed 6,000 in any calendar year. You will continue to default to annual filing unless you notify us to change to monthly filing during January of any given year.
- Q) What if I chose to annual file and my total taxable sales exceed 6,000 gallons at some point during the calendar year? Should I start filing monthly going forward?
- A) Frequency changes can only be made in January of each year **once initiated**, even if your total taxable sales in Washington go over 6,000 gallons during the calendar year. You must notify the LCB in writing of the reporting change and submit January monthly report postmarked no later than February 20th of the following year.
- Q) What is the last date that I can request annual filing for calendar year 2013 if I've been filing monthly?
- A) You **must** notify the LCB that you wish to annual file for 2013 no later than **February 20th, 2013**. You must have all of your monthly reports filed and any tax liability owed paid through December 2012. You must not have had more than 6,000 taxable sales in Washington for the calendar year of 2012.
- Q) Can I change my mind about my choice of filing frequency during the year?
- A) No.
- Q) If I have chosen to file annually and during the year I discontinue my winery privilege when do I have to file my last monthly report?
- A) Licensees will be required to file their last report the following month after closing business, postmarked on or before the 20th.

On-Line Tax Reporting / E-Payment is available for wineries. If you have not yet set up your on-line account, contact staff for your Access Code via e-mail BeerWineTaxes@liq.wa.gov or at (360) 664-1721